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OCT 24 2005

PATENT

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re the application of

BEACH

Group Art Unit: 3729

Application No. 10/743,959

Examiner: KIM, Paul D.

Filed: 12/22/2003

Attorney Docket No.

IBM1P044A/SJO920000124US2

For: A METHOD OF MANUFACTURING MAGNETIC RECORDING GMR READ BACK SENSOR (AS AMENDED)

Date: October 24, 2005

CERTIFICATE OF FACSIMILE

I hereby certify that this correspondence

AMENDMENT C

Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Dear Examiner:

In response to the Office Action mailed September 9, 2005, please consider the following remarks believed to place the claims in condition for allowance or in better form for appeal.

IBM1P044A/SJO920000124US2